

State of Michigan  
Local Government  
FY 2011 Financial Data  
(by Population Category)

Table 3 - OPEB Plan Design and Membership

OPEB

Local Unit Name	Some Level of OPEB Cost Participation Disclosed? (yes or no)	Offers DC RHC or HRA	Number of Current Retirees Receiving OPEB	Actual Annual Pay-as-you-go Contribution per Current Retiree	Total # of OPEB Plan Members	Total OPEB Liability per Member
Au Gres	yes		not stated	N/A	not stated	N/A
Brooklyn Village	yes		not stated	N/A	not stated	N/A
Coleman	no		1	N/A	not stated	N/A
Crystal Falls	no		not stated	N/A	not stated	N/A
Frankfort	no		not stated	N/A	not stated	N/A
Harbor Springs	yes		not stated	N/A	not stated	N/A
Lexington Village	no		not stated	N/A	not stated	N/A
Luna Pier	no		12	9,179	24	116,563
Mackinaw City Village	yes		2	10,877	19	11,543
Pentwater Village	no		4	5,084	not stated	N/A
Southfield Township	no		2	N/A	not stated	N/A
<b>Less than 1,500 Total</b>			<b>4</b>	<b>\$ 8,380</b>	<b>22</b>	<b>\$ 64,053</b>
<b>Less than 1,500 Average</b>			<b>4</b>	<b>\$ 8,380</b>	<b>22</b>	<b>\$ 64,053</b>
Algonac	no		not stated	N/A	not stated	N/A
Bangor	no		7	\$ 7,873	not stated	N/A
Belleville	no		not stated	N/A	not stated	N/A
Bloomfield Hills	no		not stated	N/A	not stated	N/A
Boyne City	yes		not stated	N/A	not stated	N/A
Capac Village	no		4	18,475	not stated	N/A
Cheboygan	yes		not stated	N/A	not stated	N/A
Chelsea	yes		9	N/A	not stated	N/A
Clio	no		not stated	N/A	not stated	N/A
Corunna	yes		not stated	N/A	not stated	N/A
Croswell	yes		not stated	N/A	not stated	N/A
DeWitt	no		3	8,771	not stated	N/A
Dexter Village	no		3	12,321	not stated	N/A
Durand	yes		not stated	N/A	not stated	N/A
East China Township	yes	yes	4	14,022	not stated	N/A
Essexville	no		-	N/A	not stated	N/A
Frankenmuth	yes		4	6,043	31	8,556
Franklin Village	no		not stated	N/A	12	100,508
Fremont	yes		not stated	N/A	not stated	N/A
Gaylord	no		8	2,234	39	18,949
Gibraltar	no		not stated	N/A	36	275,066
Gladstone	yes		18	9,353	55	77,184
Harbor Beach	no		not stated	N/A	not stated	N/A
Hart	no		not stated	N/A	not stated	N/A
Imlay City	yes		2	19,767	not stated	N/A
Kalkaska Village	no		8	14,448	18	353,126
Keego Harbor	no		4	N/A	not stated	N/A
Lake Orion Village	yes		8	N/A	not stated	N/A
Lathrup Village	no		not stated	N/A	not stated	N/A
Linden	no		2	N/A	14	97,863
Lowell	no		not stated	N/A	not stated	N/A
Manchester Village	yes		not stated	N/A	not stated	N/A
Manistique	yes		13	8,703	38	82,084
Marine City	no		not stated	N/A	not stated	N/A
Middleville Village	yes		3	2,200	not stated	N/A
Montague	yes		not stated	N/A	not stated	N/A
Montrose	yes		2	8,923	not stated	N/A
Morton Township	yes		1	N/A	5	60,990
Mount Morris	no		not stated	N/A	not stated	N/A
Newberry Village	no		11	8,411	21	94,074
North Muskegon	no		not stated	N/A	not stated	N/A
Norway	no		not stated	N/A	not stated	N/A
Orchard Lake Village	no	yes	7	4,620	17	58,420
Otsego	yes		4	12,038	not stated	N/A

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Parchment	yes		2	3,744	not stated	N/A
Perry	no		13	2,476	15	99,540
Plainwell	no		4	7,741	not stated	N/A
Pleasant Ridge	no		12	13,631	not stated	N/A
Portland	yes		4	8,546	not stated	N/A
Richland Township	no		1	6,084	not started	N/A
Rockwood	no		8	N/A	not stated	N/A
Rogers City	yes			N/A		N/A
Romeo Village	no		10	16,944	not stated	N/A
Roosevelt Park	no		not stated	N/A	not stated	N/A
Sandusky	yes		3	3,200	not stated	N/A
South Haven	yes		8	2,920	not stated	N/A
Sparta Village	yes		3	3,517	not stated	N/A
Spring Lake Village	yes		1	7,141	not stated	N/A
St. Charles Village	yes		3	5,761	not stated	N/A
St. Ignace	no		14	5,369	40	59,341
Sylvan Lake	no		not stated	N/A	not stated	N/A
Union City Village	no		3	8,307	15	86,088
Utica	no		not stated	N/A	47	85,473
Vassar	no		4	6,031	not stated	N/A
Village of Grosse Pointe Shores	no		not stated	N/A	69	126,935
Wakefield	yes		4	5,023	not stated	N/A
West Branch	no		not stated	N/A	not stated	N/A
Whitehall	yes		2	4,364	25	13,490
Williamston	yes		4	7,486	not stated	N/A
Wolverine Lake Village	yes		3	N/A	not stated	N/A
<b>1,501 - 5,000 Total</b>			<b>6</b>	<b>\$ 8,132</b>	<b>29</b>	<b>\$ 99,864</b>
<b>1,501 - 5,000 Average</b>			<b>6</b>	<b>\$ 8,132</b>	<b>29</b>	<b>\$ 99,864</b>
Albion	no		not stated	N/A	not stated	N/A
Alma	yes		27	-	not stated	N/A
Belding	yes		not stated	N/A	not stated	N/A
Brighton	yes		not stated	N/A	70	210,169
Bruce Township	no		3	162,821	22	313,703
Buena Vista Charter Township	no		not stated	N/A	not stated	N/A
Center Line	no		76	N/A	103	449,655
Charlotte	no		not stated	N/A	not stated	N/A
Clay Township	yes		10	N/A	not stated	N/A
Davison	no		not stated	N/A	not stated	N/A
Dowagiac	yes		11	N/A	71	16,740
Eaton Rapids	no		14	7,938	58	222,747
Ecorse	no		142	11,090	201	199,308
Egelston Township	no		not stated	N/A	not stated	N/A
Flat Rock	no		36	10,527	not stated	N/A
Flushing	no		20	22,054	not stated	N/A
Grand Blanc	yes		13	N/A	not stated	N/A
Grand Ledge	yes		3	5,035	40	25,891
Grosse Pointe	yes		46	N/A	not stated	N/A
Grosse Pointe Farms	yes		not stated	N/A	125	222,842
Groveland Township	yes	yes	not stated	N/A	not stated	N/A
Hampton Charter Township	no		19	N/A	57	125,665
Hastings	yes		not stated	N/A	not stated	N/A
Holly Village	yes		5	N/A	not stated	N/A
Houghton	no		14	566	41	12,132
Howell	yes	yes	24	7,724	93	93,695
Huntington Woods	no		not stated	N/A	not stated	N/A
Iron Mountain	no		68	11,955	116	202,288
Laketon Township	no		not stated	N/A	not stated	N/A

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Lansing Charter Township	yes		not stated	N/A	not stated	N/A
Lapeer	yes	yes	40	N/A	not stated	N/A
Long Lake Township	no		not stated	N/A	not stated	N/A
Ludington	yes		not stated	N/A	not stated	N/A
Marshall	yes		25	N/A	93	148,129
Marysville	yes		not stated	N/A	not stated	N/A
Mason	yes		13	N/A	not stated	N/A
Milan	no		10	4,650	not stated	N/A
Milford Charter Township	no		not stated	N/A	not stated	N/A
Milford Village	yes		13	N/A	not stated	N/A
Northville	yes	yes	not stated	N/A	not stated	N/A
Petoskey	yes		not stated	N/A	not stated	N/A
Plymouth	no		56	9,342	not stated	N/A
Raisinville Township	no		not stated	N/A	3	68,821
Richfield Township	yes		not stated	N/A	not stated	N/A
River Rouge	no		not stated	N/A	not stated	N/A
Rose Township	no		2	N/A	4	10,568
Saline	yes	yes	25	N/A	not stated	N/A
Springfield	yes		13	12,515	not stated	N/A
St. Clair	yes		11	14,426	46	97,451
Swartz Creek	no		not stated	N/A	not stated	N/A
Tecumseh	no		not stated	N/A	not stated	N/A
Thetford Township	no			N/A		N/A
Three Rivers	yes		1	2,400	16	2,847
Tittabawassee Township	yes		-	N/A	not stated	N/A
Walled Lake	yes		12	N/A	50	59,723
Zeeland	no		not stated	N/A	not stated	N/A
<b>5,001 - 10,000 Total</b>			<b>25</b>	<b>\$ 18,869</b>	<b>67</b>	<b>\$ 137,910</b>
<b>5,001 - 10,000 Average</b>			<b>25</b>	<b>\$ 18,869</b>	<b>67</b>	<b>\$ 137,910</b>
Allen Park	no		223	14,329	not stated	N/A
Alpena	yes		32	N/A	94	50,194
Auburn Hills	yes		62	N/A	148	133,097
Benton Charter Township	yes		27	N/A	not stated	N/A
Berkley	yes		92	N/A	not disclosed	N/A
Beverly Hills Village	yes		not disclosed	N/A	57	256,841
Birmingham	yes	yes	not disclosed	N/A	351	155,367
Blackman Charter Township	yes		not stated	N/A	not stated	N/A
Brandon Charter Township	yes			N/A		N/A
Bridgeport Charter Township	yes		not stated	N/A	not stated	N/A
Burton	yes		not stated	N/A	not stated	N/A
Cadillac	yes		not stated	N/A	not stated	N/A
Clawson	no		54	12,875	not stated	N/A
Cooper Charter Township	no		2	N/A	not stated	N/A
Davison Township	no			N/A		N/A
Delhi Charter Township	yes		15	N/A	76	47,996
East Grand Rapids	yes		7	N/A	not stated	N/A
Farmington	no	yes	39	N/A	not stated	N/A
Fenton	no		30	10,205	81	139,152
Fenton Charter Township	no		not stated	N/A	not stated	N/A
Ferndale	no		166	N/A	not stated	N/A
Flushing Charter Township	no		not stated	N/A	14	66,434
Fort Gratiot Charter Township	yes		not stated	N/A	not stated	N/A
Fraser	no		86	18,273	not stated	N/A
Frenchtown Township	no		not stated	N/A	62	91,990
Fruitport Charter Township	yes		not stated	N/A	not stated	N/A
Garden City	no		not stated	N/A	274	380,162
Garfield Charter Township	yes		not stated	N/A	not stated	N/A

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Genesee Charter Township	yes		34	N/A	65	36,510
Grand Haven	yes		157	N/A	356	14,726
Grand Haven Charter Township	yes		not stated	N/A	not stated	N/A
Grandville	yes		12	N/A	not stated	N/A
Green Oak Township	yes		1	17,513	13	136,082
Grosse Ile Township	no		37	12,594	not stated	N/A
Grosse Pointe Park	yes		not stated	N/A	158	74,299
Grosse Pointe Woods	no		184	9,680	not stated	N/A
Hamtramck	yes		not stated	N/A	238	198,687
Harper Woods	no		96	18,300	183	298,544
Harrison Charter Township	yes		not stated	N/A	not stated	N/A
Hazel Park	yes		not stated	N/A	233	283,285
Highland Charter Township	no		6	N/A	20	99,900
Highland Park	yes		not stated	N/A	225	105,305
Huron Charter Township	no		14	15,315	56	249,287
Inkster	yes		not stated	N/A	234	134,453
Kalamazoo Charter Township	no		14	9,542	not stated	N/A
Leoni Township	yes			N/A		N/A
Lyon Charter Township	no		3	4,645	not stated	N/A
Madison Heights	no		233	N/A	not stated	N/A
Marquette	yes		53	6,567	120	100,706
Melvindale	no		not stated	N/A	not stated	N/A
Monroe	no	yes	not stated	N/A	437	118,960
Mount Clemens	no		not stated	N/A	not stated	N/A
Mount Morris Township	no		not stated	N/A	not stated	N/A
Mount Pleasant	yes		41	N/A	not stated	N/A
Mundy Township	no		not stated	N/A	not stated	N/A
Muskegon Charter Township	no		not stated	N/A	not stated	N/A
Muskegon Heights	yes		not stated	N/A	not stated	N/A
New Baltimore	yes		not stated	N/A	not stated	N/A
Niles	no		not stated	N/A	not stated	N/A
Northville Township	no		14	N/A	111	24,112
Norton Shores	no		not stated	N/A	175	219,465
Oak Park	yes		120	N/A	not stated	N/A
Oshtemo Charter Township	yes		2	N/A	not stated	N/A
Owosso	yes		1	-	1	457,928
Oxford Charter Township	no		4	13,213	not stated	N/A
Park Township	no		not stated	N/A	not stated	N/A
Plymouth Charter Township	no		not stated	N/A	not stated	N/A
Port Huron Charter Township	yes	yes	not stated	N/A	not stated	N/A
Riverview	no		not stated	N/A	not stated	N/A
Rochester	yes		25	N/A	not stated	N/A
Romulus	yes		not stated	N/A	325	147,709
Scio Township	yes		not stated	N/A	not stated	N/A
South Lyon	no		3	4,500	not stated	N/A
Spring Lake Township	no		10	2,899	not stated	N/A
Springfield Charter Township	no		1	2,678	1	-
Sturgis	no		65	15,979	not stated	N/A
Summit Township	no			N/A		N/A
Traverse City	yes		not stated	N/A	not stated	N/A
Trenton	no		197	N/A	not stated	N/A
Van Buren Charter Township	no		not stated	N/A	not stated	N/A
Vienna Charter Township	no		not stated	N/A	13	118,896
Walker	yes		not stated	N/A	not stated	N/A
Washington Township	yes		7	N/A	9	63,494
Wayne	no		161	N/A	not stated	N/A
Wixom	yes		not stated	N/A	59	127,038

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Woodhaven	yes		not stated	N/A	83	294,917
Wyandotte	no		not stated	N/A	480	149,935
Ypsilanti	no		126	N/A	not stated	N/A
<b>10,001 - 30,000 Total</b>						
<b>10,001 - 30,000 Average</b>			<b>60</b>	<b>\$ 10,506</b>	<b>149</b>	<b>\$ 149,233</b>
Ann Arbor	yes		not stated	N/A	not stated	N/A
Battle Creek	yes	yes	300	N/A	873	61,816
Bay City	yes	yes	474	N/A	not stated	N/A
Bedford Township	no		not stated	N/A	9	33,697
Bloomfield Charter Township	no		not disclosed	N/A	not disclosed	N/A
Brownstown Charter Township	yes		not stated	N/A	150	191,226
Canton Charter Township	yes		not stated	N/A	456	163,555
Chesterfield Township	no		not stated	N/A	not stated	N/A
Clinton Charter Township	no		156	N/A	546	125,576
Dearborn	no		847	N/A	not stated	N/A
Dearborn Heights	yes		238	14,725	not stated	N/A
Delta Charter Township	yes		34	N/A	150	76,246
East Lansing	yes		225	N/A	not stated	N/A
Eastpointe	no		not stated	N/A	336	120,868
Farmington Hills	yes		169	N/A	not stated	N/A
Flint	yes		not stated	N/A	2,413	357,357
Flint Charter Township	no		not stated	N/A	116	119,623
Grand Blanc Charter Township	no		24	N/A	106	123,963
Grand Rapids	yes		not stated	N/A	not stated	N/A
Holland	yes		not stated	N/A	not stated	N/A
Holland Charter Township	yes		not stated	N/A	not stated	N/A
Independence Charter Township	yes		not stated	N/A	not stated	N/A
Jackson	no		158	N/A	444	83,046
Kalamazoo	yes		912	7,308	1,669	157,688
Kentwood	yes		not stated	N/A	not stated	N/A
Lansing	no		not stated	N/A	not stated	N/A
Lincoln Park	no	yes	275	16,013	402	262,239
Livonia	yes	yes	672	N/A	1,276	120,081
Macomb Township	no		24	N/A	not stated	N/A
Meridian Charter Township	yes		26	N/A	not stated	N/A
Midland	yes	yes	355	N/A	not stated	N/A
Muskegon	no		not stated	N/A	not stated	N/A
Novi	yes	yes	63	N/A	not stated	N/A
Pittsfield Charter Township	no		8	N/A	132	60,860
Plainfield Charter Township	yes	yes	not stated	N/A	not stated	N/A
Pontiac	no		not stated	N/A	not stated	N/A
Port Huron	no	yes	272	N/A	not stated	N/A
Portage	no		20	N/A	not stated	N/A
Redford Charter Township	yes		not stated	N/A	451	230,883
Rochester Hills	no	yes	not stated	N/A	207	16,791
Roseville	no		not stated	N/A	598	117,618
Royal Oak	no		426	N/A	691	169,017
Saginaw	yes		734	N/A	not stated	N/A
Saginaw Charter Township	yes		17	N/A	147	52,321
Shelby Charter Township	no		137	N/A	not stated	N/A
Southfield	no		not stated	N/A	1,053	192,649
Southgate	no		136	N/A	278	214,364
St. Clair Shores	no		not stated	N/A	652	170,945
Sterling Heights	yes		480	N/A	1,033	172,786
Taylor	no		not stated	N/A	not stated	N/A
Troy	yes		264	N/A	not stated	N/A
Warren	yes	yes	567	N/A	982	330,755

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Waterford Charter Township	no		not stated	N/A	547	288,293
West Bloomfield Charter Township	no		95	N/A	not stated	N/A
Westland	no		not stated	N/A	not stated	N/A
White Lake Charter Township	no		25	8,121	105	88,107
Wyoming	yes	yes	297	N/A	601	118,707
Ypsilanti Charter Township	yes		72	N/A	179	106,947
<b>30,001 - 200,000 Total</b>						
<b>30,001 - 200,000 Average</b>			<b>266</b>	<b>\$ 11,542</b>	<b>572</b>	<b>\$ 149,242</b>
<b>Detroit</b>						
<b>More than 200,000</b>	yes		19,441	8,548	not stated	N/A
<b>All Local Units Total</b>						
<b>All Local Units Average (Total)</b>			<b>208</b>	<b>\$ 11,047</b>	<b>236</b>	<b>\$ 136,854</b>